IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

C.E.A. No. 89 of 2007

DATE OF DECISION: 15.11.2007

Commissioner of Central Excise Commissionerate, Jalandhar

…Appellant

Versus

M/s Ferrous Alloys Forgings Pvt. Ltd.

…Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present: Mr. Sanjeev Kaushik, Advocate,
for the appellant-revenue.

JUDGMENT

M.M. KUMAR, J.

This appeal filed by the appellant-revenue under Section 35G of the Central Excise Act, 1944 (for brevity, 'the Act'), challenges order dated 14.11.2006, passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (for brevity, 'the Tribunal). At the time of hearing learned counsel for the revenue urged that the following substantial question of law would arise for determination of this Court:-

> "Whether credit of duty is admissible to the inputs in the present case in terms of erstwhile Rule 57C and 57CC of Central Excise Rules, 1944, used in both dutiable as well as exempted goods when no separate account has been

maintained nor 8% duty reversed in respect of clearances of exempted goods?

After hearing learned counsel for the appellant-revenue and perusing the record we find that the matter is no longer *res integra* and we have already decided the issue raised here against the revenue vide our detailed judgment rendered in the case of **Commissioner of Central Excise Commissionerate, Delhi-IV v. M/s Super Auto (I) Ltd., Faridabad (C.E.A. No. 141 of 2006, decided on 16.10.2007)** wherein we have interpreted provisions of Rule 57C and 57CC of the Central Excise Rules, 1944 (for brevity, 'the Rules') and decided the question of law against the revenue by dismissing the aforementioned appeal.

For the aforementioned reason, the instant appeal is also decided against the appellant-revenue and in favour of the respondent-assessee being squarely covered by our judgment rendered in the case of M/s Super Auto (I) Ltd., Faridabad (supra). Accordingly, the appeal fails and the same is dismissed.

(M.M. KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

November 15, 2007
Pkapoor